

## ABSTRACT OF THE DISCLOSURE

A device and a method for multiplexing a plurality of bit streams, a device and a method for decoding a multiplexed signal and a recording medium storing a program for multiplexing a plurality of bit streams are adapted to carry out a dividing step for dividing said second bit stream into predetermined units, an adding step for adding a start code to each of said units obtained by dividing said second bit stream and a multiplexing step for defining a user operable region in said first bit stream and multiplexing and recording at least part of said second bit stream on said user operable region. As a result, a picture signal can be decoded with minimal processing steps because a conventional coding system can be used without modification.